



# AGENDA

## *GASB Update Seminar*

May 19, 2011

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- 8:20 – 8:35 Call to Order – John Barfield, Office of the State Controller, Accounting and Financial Reporting Manager  
Opening Remarks/Introduction – David McCoy, State Controller
- 8:35 – 10:00 Overview of Recent/Forthcoming Standards and Other Current Projects, Wesley Galloway, GASB Project Manager  
GASB 54 – Fund Balance Reporting and Governmental Fund Type Definitions  
GASB 59 – Financial Instruments Omnibus  
GASB 57 – OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans  
GASB 47 – Accounting for Termination Benefits
- 10:00 – 10:20 **Break**
- 10:20 – 12:00 Suggested Guidelines for Voluntary Reporting – SEA Performance Information  
GASB 60 – Accounting and Financial Reporting for Service Concession Arrangements  
GASB 61 – The Financial Reporting Entity: Omnibus, an Amendment of GASB Statements No. 14 and No. 34  
GASB 62 – Codification of Pre-November 30, 1989 FASB and AICPA Pronouncements
- 12:00 – 1:00 **Lunch**
- 1:00 – 2:40 Exposure Draft – Derivative Instruments: Application of Hedge Accounting Termination Provisions, an Amendment of GASB Statement No. 53  
Exposure Draft – Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position  
GASB’s Omnibus Project on Deferred Inflows and Deferred Outflows  
GASB’s Project on Postemployment Benefits
- 2:40 – 3:00 **Break**
- 3:00 – 4:40 Speaker Introduction – Julie Batchelor, Deputy State Controller  
Digital Forensics and Financial Crimes – Giovanni Masucci, President, National Digital Forensics, Inc.
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